

BUDGET Procedures

September	Review of the Budget process and Budget Calendar by the Board of County Commissioners (BOCC). BOCC review of the Capital Improvements Program (CIP) Calendar, Policies and Cost Inflation. CIP forms sent to County Departments, Agencies and Municipalities. Board of Education (BOE) presents State School Construction request of IAC.
October	Maximum Agency Request Ceiling (MARC) request forms are distributed to county departments. Joint BOCC/BOE meeting regarding the Budget MARC. MARC request forms due to Budget Office from departments. Part 1 of CIP update submissions due to the Budget Office.
November	BOCC review Budget MARC and initial revenue projections. Budget Request packets distributed to Departments and Noncounty Agencies. Part 2 of CIP request submissions due to the Budget Office.
November/December	Departments compile budget requests.
December	Issue Initial CIP .
January	Departmental and Noncounty Agency request packets due to Budget Office. Budget liaison staff meetings with departments and agencies to clarify and solidify requests. Potential Fire Tax District discussions. BOCC Administrative Business - presentation of debt affordability analysis. BOCC Administrative Business - Staff Recommended CIP Briefing.
February	BOE Draft Operating Budget, Frederick Community College (FCC) and Frederick County Public Library (FCPL) requests due to Budget Office. BOE Public Hearing on the BOE Budget. Issue Staff Recommended CIP and Capital Budget. Planning Commission - review of the Staff Recommended CIP.
February/March	BOCC Administrative Business - Review Staff Recommended CIP and meeting with requesting agencies and departments.
March	Final BOE Budget Request submitted to the BOCC. BOCC presentation of the Staff Recommended Operating Budget. Potential review of Program Budgets by the BOCC. Budget Appeal materials due to the Budget Office. BOCC Administrative Business - hear/review Budget Appeals. Public Hearing on the CIP and Capital Budget. BOCC Administrative Business - discussion of CIP and Capital Budget regarding Public Hearing Input.
April	BOCC Administrative Business - hear/review Budget Appeals. BOCC Administrative Business - Operating Budget Discussions. BOCC Administrative Business - Constant Yield Tax Rate Discussion Advertise the Constant Yield Tax Rate Hearing. Release the BOCC Proposed Operating Budget.
May	Public Hearing on the Operating Budget - BOE Budget Only. Public Hearing on the Constant Yield, Special Taxing Districts Rates and Other Fees & Charges. Public Hearing on the Operating Budget, excluding the BOE Budget. BOCC Administrative Business - Operating Budget Discussion. Adoption of Property Tax Rate, Special Taxing District Rates and Other Fees and Charges. BOCC Finalization of the Operating Budget, as necessary. BOCC Administrative Business - Finalize CIP and Capital Budgets, as necessary.
June	Adoption of the Fiscal Year Operating Budget, Capital Budget and Capital Improvements Program.